



CONGREGATION  
*Shir Shalom*

The Center of Jewish Life in the Sonoma Valley

2023-2024

SHIR SHALOM  
FINANCIAL REPORT

## FINANCIAL REPORT

### *CSS FINANCIAL DEVELOPMENT*

Growing a synagogue is a long-term challenge requiring commitment, grit and resilience, all of which the CSS community has consistently demonstrated, as is clear in its financial history. As an institution, we managed to weather the difficulties created by Covid with continued growth and actually enhanced our financial position.

**Table 1: CSS Membership & Dues Revenue**

Year	Membership	Dues Paid \$
2012	100	\$74,276
2013	92	\$79,270
2014	108	\$75,742
2015	92	\$75,476
2016	100	\$95,910
2017	99	\$93,666
2018	110	\$108,029
2019	109	\$109,750
2020	110	\$108,386
2021	111	\$115,636
2022	114	\$111,338
2023	117	\$157,307

Membership has never covered all costs associated with operation Shir Shalom. This element is now increasingly the case, as we have endeavored to provide more programming and a more ambitious presence as an organization. Since the arrival of Rabbi Steve and Yaffa Finley, the Synagogue has become more ambitious and has made a more concentrated effort to respond to the needs of members. Naturally, this comes at a cost. Currently, membership currently only covers about 50% of Shir Shalom's operating cost.

Maintaining CSS's culture of inclusivity, diversity and acceptance has always been crucial to this community.

Shir Shalom's last significant dues increase occurred in 2016. This year, for the first time in 7 years, we raised dues by 8%. We believed this was an extremely reasonable request from the Congregants and frankly, does not match expenses due to inflation. We will continue to

suggest to members who have additional resources available to pay more, allowing us to keep the membership dues at a reasonable level. Shir Shalom also reiterated in the invoices that no one would be turned away for lack of funds and any member could contact the Treasurer to propose a more affordable dues amount.

As the table below indicates, these several efforts have enabled Congregation Shir Shalom to grow its cash reserves and even increase dues revenue without further significant increases in basic dues requirements, which weakens membership.

**Table 2: CSS Dues And Budget**

Year	Dues Paid	Total Expenditures	Dues % Budget
2012	\$74,276	\$131,472	56%
2013	\$79,270	\$125,880	63%
2014	\$75,742	\$144,977	52%
2015	\$75,476	\$142,221	53%
2016	\$95,910	\$199,821	48%
2017	\$93,666	\$196,204	48%
2018	\$107,529	\$222,723	48%
2019	\$109,750	\$258,597	42%
2020	\$108,386	\$233,295	46%
2021	\$115,576	\$230,520	50%
2022	\$111,338	\$294,645	37%
2023	\$157,307	\$314,604	50%

In its early years, the Congregation often incurred a small deficit. Shir Shalom was fortunate in being able to turn to a financial reserve developed through the efforts of a founder and long-term board member, George Hoffman, who facilitated some bequests to CSS from outside donors, beginning in 2002.

### **CSS Financial History**

In 2010, as deficits grew, putting its modest reserves at risk, Shir Shalom began to develop its fundraising capacity. One member led a team to establish an annual event celebrating Sonoma’s Jewish vintners, wine paired with home cooked food, in a very popular Sonoma community event. The themes of subsequent events have varied but these events have consistently raised \$13,000 to \$15,000 net of expenses each year. The next year, CSS

introduced its first Annual Fund campaign, beginning at High Holy Days, that now generates \$33,000 to \$37,000 per year, with the majority of the Congregation participating. In 2019 we added an online auction through the Biddingforgood.com platform with its large national bidding community, raising more than \$16,000, net of expenses. We repeated the auction in 2020 — just as the pandemic lockdown began! — but still managed to net \$10,500, of the \$20,000 goal. (The most attractive auction items — a club box at the A's, Giants and Warriors tickets, theatre and concert tickets and vacation stays — had, for obvious reasons, lost some of their luster, even with their dates extended.)

On May 31, 2020, CSS Board President Michele Samson asked for our members to help get us through this difficult time, to ensure that Congregation Shir Shalom did not end the 2019-2020 fiscal year with its first deficit in 12 years and provide some security for the coming year. This “Appeal in Extraordinary Times” raised nearly \$22,000. Shir Shalom also obtained a \$17,300 Paycheck Protection Program (PPP) loan and a \$2,000 Economic Injury Disaster Loan Advance, both forgivable, from the Federal CARES act in 2020.

### ***FY 2023-2024***

In order to meet budget requirements, Shir Shalom has called on the community to support significant fund raising efforts. This includes larger efforts, such as:

- 1) Shir Shalom Gala - this year, we raised approximately \$93,000 through the extraordinary effort of the “Fund Raising Committee.”
- 2) Annual Appeal - this year we raised more than \$57,641 through our Annual Appeal that follows High Holy Day Services.
- 3) Special Appeal; at Annual Meeting \$21,306.
- 4) A \$200,000 grant was received from the State of California to upgrade Shir Shalom’s security systems.
- 5) Due to the passing of a few members and one non-member, Shir Shalom received \$268,000 in bequests this fiscal year.

Additionally, on a smaller but not insignificant scale, the following efforts are taking place:

- 1) Chai Sustaining Fund - members provide only going monthly donations in multiples of \$18. This has yielded significant amounts and suggests amounts that allow all members to participate.
- 2) Raise Right - This allows members to contribute to Shir Shalom while shopping for your personal items.

As we returned to in person activities, we have been able to be a bit more ambitious and aggressive in our fund raising efforts. The board sees this as an ongoing requirement and takes financial sustainability very seriously.

### ***LONG TERM FINANCIAL PLANNING***

The Shir Shalom Board is committed to leaving the organization in better financial shape than we found it. It should be emphasized, that Shir Shalom was in healthy shape at the beginning of fiscal year 2022. However, there remained deep concerns about the future. Our major goal in these efforts was the creation and application of a Legacy Program. Through fits and starts and with a lot of group participation, we now have an inaugural Legacy Circle of twelve. This is the beginning of long-term viability for Shir Shalom. At the same time, we have shifted \$500,000 of our savings to the Sonoma Community Foundation, where greatly increased financial performance is already benefitting our current budget. We are anticipating continued expansion of this program.

Additionally, we intend to pursue the following efforts:

- 1) Identified and pursued grants from a broad range of foundations and the public sector;
- 2) Established a major donor program – a legacy circle - allowing those more fortunate in our community to make major contributions.

The entire effort is aimed at the goal of making Shir Shalom not only financially secure but also sustainable for years to come.

## FINANCIAL STATEMENT

### 2024/2025 Proposed Budget

<b>REVENUE</b>	<b>2024/2025</b>	<b>2023/2023</b>	<b>2023/2023</b>
	<b>5</b>	<b>4 Actual</b>	<b>4 Budget</b>
		<b>as of 4/30</b>	
<b>Contributions (Fundraising)</b>			
3000 Annual Fund and Special Events	63,750	78,947	50,000
3010 Chai Sustaining Campaign	8,000	5,926	10,000
3020 Fund Raising Misc	0	142	250
3030 Major Fund Raisers:Fund-in-need, <i>Gala is listed below</i>	0	60,050	14,000
3040 Major Fund Raisers:Gala Auction	30,000	24,595	
3050 RaiseRight Gift Cards	900	894	1,000
3060 Tree of Life	180	180	0
<b>TOTALS</b>	<b>109,930</b>	<b>187,675</b>	<b>75,250</b>
<b>Donations</b>			
3100 Bequests	20,525	267,837	
3110 Chesed/Charitable donations	0	-156	500
3120 Religious School	0	54	750
3130 Safety and Security	0	2,936	1,000
3140 High Holy Day Donations, <i>(tickets)</i>	5,067	4,810	500
3150 General, <i>includes Music fund and Misc income</i>	15,000	13,783	7,350
3160 Yortzeit	10,000	9,624	8,000
3170 Yom Kippur Memorial Roll roll	1,750	1,734	1,500
<b>TOTALS</b>	<b>52,342</b>	<b>300,622</b>	<b>19,600</b>
3180 <b>Membership Dues</b>	<b>160,000</b>	<b>157,808</b>	<b>140,000</b>
<b>3200 Events</b>			
3210 Gala	30,000	18,680	30,000
3220 Chanukkah	1,375	1,375	1,300

3230	Purim	0	0	1,000
3240	Seder	10,000	9,897	8,500
3250	Misc.	0	0	
3260	High Holy Day Luncheon	1,500	1,216	
	<b>TOTALS</b>	<b>42,875</b>	<b>31,168</b>	<b>40,800</b>

**Hebrew School, includes Rel School donations above**

3270	School Tuition	7,500	11,106	6,500
	<b>TOTALS</b>	<b>7,500</b>	<b>11,106</b>	<b>6,500</b>

**Committees**

3280	LifeLong Learning	2,400	2,400	600
3290	Social Action	0	500	400
	<b>TOTALS</b>	<b>2,400</b>	<b>2,900</b>	<b>1,000</b>

*Safety and Security (\$1000) listed above under donations)*

**Grant (security)**

3300	CSS State Grant 2023	153,820	46,180	
	<b>TOTALS</b>	<b>153,820</b>	<b>46,180</b>	<b>0</b>

**Misc. income**

3310	In Kind Monetary Donations	0	0	
3320	In-Kind Professional Services	0	0	
3330	Interest/earnings on accounts	9,000	8,407	10,000
3340	Maintenance/Cleaning donations	0	0	
3350	Sisterhood-Men's Club donations	3,000		2,000
	<b>TOTALS</b>	<b>12,000</b>	<b>8,407</b>	<b>12,000</b>

**TOTAL REVENUE 540,867 745,866 295,150**

**EXPENSES**

**Salaries (and wages)**

4000	Rabbi's Salary	88,200	60,417	72,500
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4010	Office Manager Wages	18,480	12,843	16,800
4020	Communications Coordinator wages	3,347	2,527	3,000
4030	School:Teachers/Childcare Staff Wages	8,000	9,931	7,400
4040	Program Coordinator	3,000	2,760	
4050	Handyman	3,000	350	
4060	Music & Tech staff for Shabbat Services	3,200	2,814	2,500
4070	Music & Tech staff for High Holy Day Services	4,200	4,131	7,000
<b>Payroll Taxes</b>				
4080	Payroll State Taxes	0		
4090	Payroll Federal Taxes	2,500	2,350	
<b>4100</b>	<b>Rabbi's payroll fed taxes (in-lieu)</b>	<b>11,475</b>	<b>0</b>	
4120	Rabbi's payroll state taxes	0	0	
<b>Benefits</b>				
4130	Rabbi's Medical insurance	10,956	10,000	12,000
4140	Yaffa's Medical Insurance, <i>included above</i>		0	
4145	Rabbi's Life Insurance	3,000	0	0
4150	Rabbi's Retirement Contribution	22,500	6,000	6,000
4160	Rabbi's Parsonage	61,800	51,500	61,800
4170	Rabbi's Car allowance	4,800	720	720
4180	Rabbi's Phone allowance	2,400	600	
4190	Rabbi's Conferences, <i>\$300 in budget for Rabbi books, etc.</i>	3,000	2,507	1,080
	<b>TOTALS</b>	<b>253,858</b>	<b>169,450</b>	<b>190,800</b>

#### **Worker's Compensation**

4200	Worker's Compensation Insurance, <i>part of general insurance 5970</i>	1,200	614	
	<b>TOTALS</b>	<b>1,200</b>	<b>614</b>	<b>0</b>

#### **Consultants/Contractors**

4210	Accounting and Bookkeeping services	5,000	1,768	
4220	Payroll processing fee	780	575	
4130	Program consultants (e.g.grief group)	0	500	
4140	Legal Services	0	882	



4150	Contractor Labor Services, <i>mostly paid for room renovation</i>	8,000	7,940	
4160	Professional Services	0		
4170	Electrical and Security Services/consultants	0	0	
	<b>TOTALS</b>	<b>13,780</b>	<b>11,665</b>	<b>0</b>

#### **Committees**

4180	COMMITTEES:Chesed	200	78	600
4190	COMMITTEES:Communications	0	2,333	1,800
4200	COMMITTEES:Fund Raising	0	0	500
4210	COMMITTEES:Lifelong Learning	2,400	1,889	1,500
4220	COMMITTEES:Membership	1,200	1,132	750
4230	COMMITTEES:Safety & Security	10,000	9,442	7,000
4240	COMMITTEES:Social Action	1,000	0	
4250	COMMITTEES:Worship Committee	0	0	
	<b>TOTALS</b>	<b>14,800</b>	<b>14,874</b>	<b>12,150</b>

#### **Hebrew School Expenses**

4260	SCHOOL:Books and supplies	2,000	2,025	1,800
	<b>TOTALS</b>	<b>2,000</b>	<b>2,025</b>	<b>1,800</b>

#### **Fundraising Expenses**

4270	Annual Fund expenses	0	0	200
4280	Fund Raising event expenses:Gala	12,000	9,785	11,000
4290	Tree of Life expenses	0	29	
	<b>TOTALS</b>	<b>12,000</b>	<b>9,814</b>	<b>11,200</b>

#### **Office Expenses**

4300	Equipment	0	8,147	300
4310	Office supplies	1,500	1,782	800
4320	Office telephone and internet access	100	1,422	1,400
4330	Other office expenses	250	207	200
	<b>TOTALS</b>	<b>1,850</b>	<b>11,558</b>	<b>2,700</b>

**Credit Cards**

4340	Credit Card Fees	2,500	3,533	3,000
	<b>TOTALS</b>	<b>2,500</b>	<b>3,533</b>	<b>3,000</b>

**Travel**

4350	Travel Expenses	0	0	
	<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Food**

4360	Food and meals general	500	0	250
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**Rent**

4370	RENT-FCC	49,752	37,730	46,400
	<b>TOTALS</b>	<b>49,752</b>	<b>37,730</b>	<b>46,400</b>

**Holidays**

4390	Channukah Celebration	1,613	1,613	1,300
4400	Purim celebration	0	0	1,000
4410	Seder expenses	10,000	8,259	8,500
4420	Sukkot Expenses	500	554	
4430	Celebrations misc	500	180	
4450	Tu B'Shvat Expenses	0	0	
4460	High Holy Day RH Lunch	1,500	1,160	
	<b>TOTALS</b>	<b>14,113</b>	<b>11,766</b>	<b>10,800</b>

**Communication**

4470	Website expenses	935	701	1,300
4480	Newsletter expenses	176	176	200
4490	Advertising Expenses	2,000	2,172	3,250
	<b>TOTALS</b>	<b>3,111</b>	<b>3,049</b>	<b>4,750</b>

**MISC. Expenses**

4510	Oneg/Kiddush Expenses	500	521	100
4520	Shabbat Other expenses	500	495	
4530	Program expenses other	0	1,295	550

4540	Dues and Membership	127	0	75
4550	Library general expenses	0	0	
4560	General Insurance, <i>includes worker's comp</i>	2,642	1,821	2,750
4570	Investment Fees	4,408	4,408	
4580	Bank Service Charges	90	90	20
4590	Maintenance and Cleaning, <i>includes payments to cleaners</i>	4,000	2,025	1,400
4600	Meeting expenses	0	213	
4610	Recognition/Gift Expenses	550	551	300
4640	Charitable Contributions	0	0	
	<b>TOTALS</b>	<b>12,817</b>	<b>11,419</b>	<b>5,195</b>
	<b>TOTAL EXPENSES</b>	<b>530,469</b>	<b>338,809</b>	<b>288,795</b>
	<b>Security Grant</b>			
	CSS State Grant Expenses	148,688	51,312	
	<b>TOTALS</b>	<b>148,688</b>	<b>51,312</b>	<b>0</b>
	<b>NET INCOME</b>	<b>13,630</b>	<b>399,926</b>	<b>6,355</b>
3070	Rabbi's discretionary fund	7,100	16,941	

## HOW YOU CAN HELP IN 2024/2025

Congregation Shir Shalom is very fortunate to have the support, generosity and commitment of its membership. Membership Dues account for approximately 35% of our budget, and we count on various fundraising efforts to compensate for the 65% needed to sustain and build our Congregation. There are many ways that members can contribute and designate to specific CSS operations funds:

### **Operating Funds include:**

- **Annual/High Holiday Appeal** – unrestricted funds to help sustain our core programs and activities.
- **“Chai” Sustainer Campaign** – designed to support the basic overhead costs of sustaining CSS.
- **General Fund** – to support recurring operational expenses.
- **Hebrew School Fund** - supports Hebrew School programs that are not covered by general tuition.
- **Safety and Security Fund** - supports programs and projects to enhance security of CSS during services and community events.

### **Program Specific Funds:**

- **Chesed Community Card Sale** – these beautiful cards can be purchased as gift/note cards for your personal use, while also providing the funds that allow the Chesed Committee to send acknowledgments to members on various occasions.
- **RaiseRight for Shir Shalom** – Gift Card program benefits CSS General Fund. A percentage of the cards purchase value goes to CSS and is applied to the General Fund. Please contact Marjorie Nydell ([marjorienydell@gmail.com](mailto:marjorienydell@gmail.com)) with any questions.
- **Tree of Life** – create a lasting tribute by purchasing a leaf for the tree. Show appreciation to someone special, or celebrate life cycle events. The Tree of Life is located on the back wall of the Sanctuary.
- **Yahrtzeits** in honor of, to celebrate, etc. (including Kaddish and Yizkor).

### **Long-term Investment:**

- **Legacy Fund** – *Leave a legacy build a future* by considering a bequest that provides ongoing financial support to CSS.
- **Lifetime Membership** – Cost is tier-based on the member(s) age at time of commitment and whether it is a single or family membership. For additional information please contact Janet Gallin ([janetgallin@gmail.com](mailto:janetgallin@gmail.com)).

**To make a payment, please go to [www.shir-shalom.org](http://www.shir-shalom.org) and click Donate Today and select the appropriate category.**

### **Legacy Circle**

Shir Shalom has established the Legacy Fund, a planned giving program which allows members to support Congregation Shir Shalom through numerous different mechanisms in assets from their estate. These gives can be part of your will and take place after your demise or can occur at any time. When you give to this fund you become part of the Legacy Circle and your financial support helps to build a future for Congregation Shir Shalom.

For more information, you may contact Lew Perlson or Sheryl Alexander, CSS members, who can describe which legacy gift vehicle might be right for you.

We are proud to announce our inaugural Legacy Circle:

- Jan Chernoff and Isabel Wade
- Judy Miller
- Amy and Joshua Rassen
- Sharon Malakoff
- Helena Mitchell
- Lew and Bev Perlson
- Frank and Michele Samson
- Ken and Sue Gertz
- Linda Goldman
- John and Sydney Randazzo
- Gayle and Peter Stanford